Features of good tax administration
The community expects the tax administration laws to be administered:

Fairly — that is, by delivering:
- Fair treatment of taxpayers
- Consistent taxation outcomes
- Proportionate resource allocation

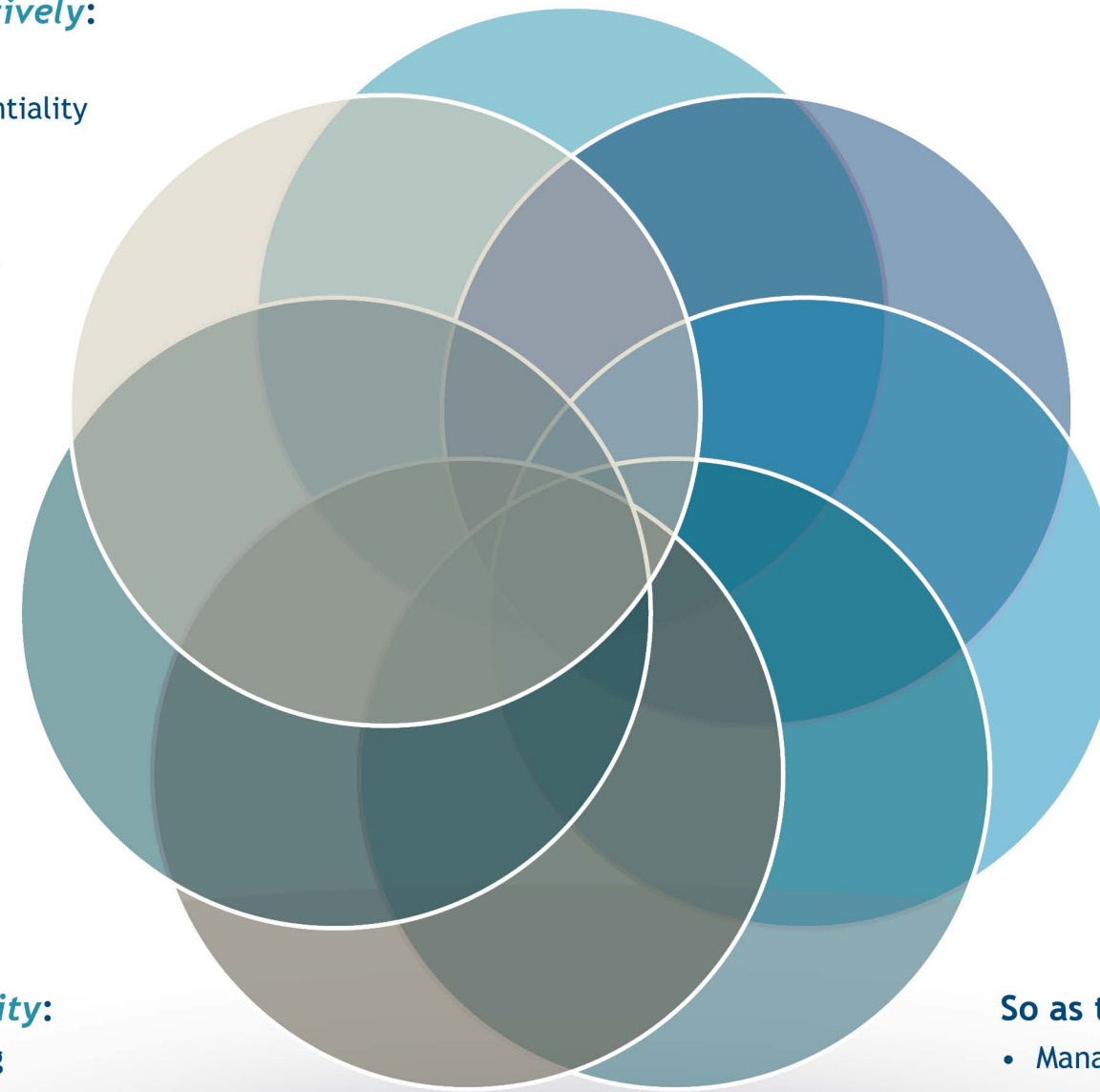**Respectfully, professionally** and **collaboratively**:
- Understanding of circumstances
- Protects and respects taxpayer rights and confidentiality
- Ensure taxpayer information is protected
- Minimise unnecessary disruption to business
- Solutions identified in collaboration with business, practitioners and taxpayers

In a way that provides *certainty & consistency* of taxation outcomes:
- Clear, effective administration
- Clear communication
- Taxation outcomes consistent with the law and policy intention
- Reliable guidance and advice
- Advice that is accessible, timely and understandable
- Consistency in dispute handling
- Administrative certainty

Pro-actively — can adapt and respond to:
- Changing taxpayer profiles
- Changing technology & commercial circumstances
- Changing business / employment environments
- Commercially acceptable timeframes
- Ensure data is used efficiently

So they are easy to use — aim for *simplicity* and to minimise costs:
- Minimise the compliance burden for the ATO and taxpayer
- Minimise errors and mistakes
- Avoid duplication
- Minimise red tape

By providing *accountability*:
- Transparent decision making
- Transparency of complaints and responses
- Appropriate, cost effective remedial action
- Appropriate governance and risk management

So as to ensure tax is paid and collected *correctly*:
- Manage collection risks - under and over collection
- Timely and affordable collection
- Proportionate resource allocation based on risk and amount to be collected